

# Verification Opinion



09 September 2025  
Opinion No : SGS25/092

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## Objective

SGS Japan Inc. (hereinafter referred to as "SGS") was commissioned by WIN-Partners Co., Ltd. (hereinafter referred to as "the Organization") to conduct independent verification based on Criteria of Verification (ISO14064-3: 2019 and the SGS verification protocol) regarding the data prepared by the Organization on the scope of verification (hereinafter referred to as "the Statement"). The objective of this verification is to confirm that the Statement in the Organization's applicable scope has been correctly calculated and reported in the Statement in conformance with the criteria, and to express our views as a third party. The Organization is responsible for the preparation and fair presentation of the Statement.

## Scope

The scope of verification is Scope 1, Scope 2, and Scope 3 emissions.  
The period subject to report is from 1 April 2024 to 31 March 2025.  
Refer to the attached sheet for the detailed scope of verification.

## Procedure of Verification

The Statement was verified in accordance with Criteria of Verification, and the following processes were implemented at a limited level of assurance:

- Verification of the calculation system: Interviews on the measurement, tabulation, calculation, and reporting methods employed by the Organization as well as review of related documents and records
- Verification of the Statement: On-site verification and voucher review conducted at WIN INTERNATIONAL CO.,LTD. WIN Heart Gate and TO-SAY MEDICAL CO.,LTD head office, and analytical procedures and interviews for the other sites in the scope of verification carried out at the head office

The criteria for this review are based on the GHG Emissions Calculation and Reporting Manual Ver.6.0, Basic Guidelines on Accounting for Greenhouse Gas Emissions throughout the Supply Chain Ver. 2.7, the protocol specified by the Organization, 3EID(2005), Emission Factor Database on the same Accounting Ver. 3.5, IDEA v2.3.

## Conclusion

Within the scope of the verification activities employing the methodologies mentioned above, nothing has come to our attention that caused us to believe that the Organization's Statement was not calculated and reported in conformance with the criteria.

SGS Japan Inc. affirms our independence from the Organization, being free from bias and conflicts of interest with the Organization.

### For and on behalf of SGS Japan Inc.

Yokohama business Park North Square I  
134, Godo-cho, Hodogaya-ku, Yokohama  
Business Assurance  
Head of Certification/Accreditation

Yuji Takeuchi

Attached file

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### The details of the scope of verification

The Scope		The Boundary	The Statement
1	Scope1 and 2 (energy related CO <sub>2</sub> emissions) ※Excluding minor emission sources	The Organization and the consolidated companies	Scope1 : 1,191 t- CO <sub>2</sub> Scope2 : 543 t- CO <sub>2</sub>
2	Scope 3 (Category1)	Procurement for sales of medical equipment, design and construction to medical facilities, and maintenance of medical equipment by the Organization and consolidated companies.	182,863 t- CO <sub>2</sub>
3	Scope 3 (Category2)	The Organization and the consolidated companies	1,988 t- CO <sub>2</sub>
4	Scope 3 (Category3) ※Excluding minor emission sources	The Organization and the consolidated companies	380 t- CO <sub>2</sub>
6	Scope 3 (Category6)	The Organization and the consolidated companies	83 t- CO <sub>2</sub>
7	Scope 3 (Category7)	The Organization and the consolidated companies	190 t- CO <sub>2</sub>